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CITY COURT OF MARKSVILLE
Marksville, Louisiana
Financial Report
Year Ended June 30, 2007

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 3/12/08

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ACCOUNTANTS' REPORT

The Honorable Angelo J. Piazza III, Judge
City Court of Marksville
Marksville, Louisiana

We have compiled the accompanying financial statements of the City Court of Marksville, Louisiana, as of June 30, 2007, and for the year ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements and supplementary information that is the representation of management. We have not audited or reviewed the accompanying 2007 financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the City Court of Marksville's financial position, and results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Marksville, Louisiana
October 10, 2007

Member of:
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

Member of:
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

**GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)**

CITY COURT OF MARKSVILLE
Marksville, Louisiana

Combined Balance Sheet - All Fund Types and Account Groups
June 30, 2007

	Governmental	Fiduciary	Account Groups		Totals Memorandum Only
	<u>Fund Type</u> Special Revenue	<u>Fund Type</u> Agency Funds	<u>General</u> Fixed Assets	<u>General</u> Long-Term Debt	
ASSETS AND OTHER DEBITS					
Cash	\$16,760	\$12,773	\$ -	\$ -	\$29,533
Equipment	-	-	21,795	-	21,795
Amount to be provided for retirement of general long-term obligations	-	-	-	15,137	15,137
Total assets and other debits	<u>\$16,760</u>	<u>\$12,773</u>	<u>\$21,795</u>	<u>\$15,137</u>	<u>\$66,465</u>
LIABILITIES, EQUITY, AND OTHER CREDITS					
Liabilities:					
Accounts payable	\$ 814	\$ 275	\$ -	\$ -	\$ 1,089
Due to other governmental units	154	-	-	-	154
Payroll taxes payable	2,821	1,125	-	15,137	19,083
Advance deposits payable	-	11,373	-	-	11,373
Total liabilities	<u>3,789</u>	<u>12,773</u>	<u>-</u>	<u>15,137</u>	<u>31,699</u>
Fund equity and other credits:					
Investment in general fixed assets	-	-	21,795	-	21,795
Fund balance - Unreserved, undesignated	12,971	-	-	-	12,971
Total fund equity	<u>12,971</u>	<u>-</u>	<u>21,795</u>	<u>-</u>	<u>34,766</u>
Total liabilities and fund equity	<u>\$ 16,760</u>	<u>\$12,773</u>	<u>\$21,795</u>	<u>\$15,137</u>	<u>\$66,465</u>

See accountants' report.

CITY COURT OF MARKSVILLE
Marksville, Louisiana

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances -
All Governmental Fund Types
Year Ended June 30, 2007

Revenues:	
Bonds, fines and court costs	\$108,646
Expenditures:	
Current -	
General government	<u>107,440</u>
Excess of revenues over expenditures	1,206
Fund balance, beginning	<u>11,765</u>
Fund balance, ending	<u>\$ 12,971</u>

See accountants' report.

SUPPLEMENTAL INFORMATION

SCHEDULES OF INDIVIDUAL FUNDS

SPECIAL REVENUE FUNDS

Civil Court Maintenance Fund

This fund is used to account for various maintenance and repair costs associated with the operation of the City Court. Revenues consist of \$10 per each civil court case filed.

Criminal Court Operating Fund

This fund is used to account for various costs associated with the operations of both the Civil and Criminal Divisions of the City Court. Revenues consist of court costs levied in connection with the non-civil cases.

City Court Marshal's Fund

This fund is used to account for the Marshal's services associated with the Civil and Criminal Divisions of the City Court and various other costs associated with the operations of the Civil Division of the City Court, i.e. postage and utilities. Revenues consist of court costs levied in connection with civil and non-civil cases.

City Court Police Officers Witness Fund

This fund is used to account for payments to off-duty police officers for their testimonies in connection with civil and non-civil cases. Revenues consist of court costs levied in connection with non-civil cases.

CITY COURT OF MARKSVILLE
 Marksville, Louisiana
 Special Revenue Funds

Combining Balance Sheet
 June 30, 2007

	<u>Civil Court Maintenance</u>	<u>Criminal Court Operating</u>	<u>City Court Marshall</u>	<u>City Court Police Officers Witness</u>	<u>Totals</u>
ASSETS					
Cash	\$ 1,862	\$ 11,187	\$ 2,663	\$ 1,048	\$ 16,760
Total assets	<u>\$ 1,862</u>	<u>\$ 11,187</u>	<u>\$ 2,663</u>	<u>\$ 1,048</u>	<u>\$ 16,760</u>
LIABILITIES					
Liabilities and Fund Balances					
Accounts payable	\$ 225	\$ 531	\$ 58	\$ -	\$ 814
Due to other governments	-	154	-	-	154
Payroll taxes payable	-	2,821	-	-	2,821
Total liabilities	<u>225</u>	<u>3,506</u>	<u>58</u>	<u>-</u>	<u>3,789</u>
Fund balance :					
Unreserved, undesignated	<u>1,637</u>	<u>7,681</u>	<u>2,605</u>	<u>1,048</u>	<u>12,971</u>
Total liabilities and fund balance	<u>\$ 1,862</u>	<u>\$ 11,187</u>	<u>\$ 2,663</u>	<u>\$ 1,048</u>	<u>\$ 16,760</u>

CITY COURT OF MARKSVILLE
 Marksville, Louisiana
 Special Revenue Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended June 30, 2007

	Civil Court Maintenance	Criminal Court Operating	City Court Marshall	City Court Police Officers Witness	Totals
Revenues:					
Bonds, fines, and court costs	<u>\$ 3,980</u>	<u>\$ 92,829</u>	<u>\$ 6,492</u>	<u>\$ 5,345</u>	<u>\$ 108,646</u>
Expenditures:					
Current - general government					
Insurance	-	188	100	-	288
Office	1,234	5,950	674	-	7,858
Salaries	-	64,615	-	-	64,615
Paid to marshall	-	-	400	-	400
Payroll taxes	-	5,410	-	-	5,410
Contract labor	-	200	-	-	200
Witness fees	-	-	-	4,550	4,550
Dues and subscriptions	-	880	225	-	1,105
Repairs & maintenance	209	2,150	3,964	-	6,323
Professional services	825	4,000	-	-	4,825
Utilities and telephone	1,066	3,716	826	-	5,608
Judge's retirement	-	6,013	-	-	6,013
Penalties and interest	-	246	-	-	246
Total general government	<u>3,335</u>	<u>93,367</u>	<u>6,188</u>	<u>4,550</u>	<u>107,440</u>
Excess (deficiency) of revenues over expenditures	645	(538)	304	795	1,206
Fund balance, beginning	<u>992</u>	<u>8,219</u>	<u>2,301</u>	<u>253</u>	<u>11,765</u>
Fund balance, ending	<u>\$ 1,637</u>	<u>\$ 7,681</u>	<u>\$ 2,605</u>	<u>\$ 1,048</u>	<u>\$ 12,971</u>